United Nations A/C.5/60/L.6

General Assembly

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Sixtieth session
Fifth Committee
Agenda item 121
Financial reports and audited financial statements, and reports of the Board of Auditors

Draft resolution submitted by the Chairman following informal consultations

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolutions 59/264 A of 23 December 2004 and 59/264 B of 22 June 2005,

Having considered the audited financial statements and the report of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2004,[1] the note by the Secretary-General transmitting to the General Assembly the letter dated 1 July 2005 from the Chairman of the Board of Auditors transmitting the report of the Board on implementation of its recommendations relating to the biennium 2002-2003,[2] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[3]

Recognizing the difficult conditions under which the Office of the United Nations High Commissioner for Refugees does its work,

1. *Accepts* the financial report and audited financial statements and the report and audit opinion of the Board of Auditors regarding the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2004;[1]

2. *Endorses* the recommendations of the Board of Auditors contained in its report;[4]

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[1] *Official Records of the General Assembly, Sixtieth Session, Supplement No. 5E* (A/60/5/Add.5).
[2] A/60/113.
[3] A/60/387.
[4] See *Official Records of the General Assembly, Sixtieth Session, Supplement No. 5E* (A/60/5/Add.5), chap. II.

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3. *Also endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[1] subject to the provisions of the present resolution;

4. *Takes note* of paragraph 18 of the report of the Advisory Committee on Administrative and Budgetary Questions, and invites the Advisory Committee, in its future consideration of the report on the implementation of the recommendations of the Board of Auditors, to provide further advice on this proposal;

5. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

6. *Recognizes* the efforts of the United Nations High Commissioner for Refugees in implementing the recommendations of the Board of Auditors, and requests the High Commissioner to intensify his efforts to continue to implement the recommendations of the Board and to report regularly to the relevant governing bodies on progress made in this regard;

7. *Notes* the concerns of the Board of Auditors about the general financial situation of the Office of the United Nations High Commissioner for Refugees, including the further depletion of the reserves of the Office, and encourages Member States to respond in a timely manner to the appeal of the Office for resources;

8. *Recalls* paragraph 7 of its resolution 58/249 A of 23 December 2003, by which the General Assembly requested the Secretary-General to report on the full extent of unfunded staff termination and post-service liabilities in the United Nations and its funds and programmes and to propose measures that would ensure progress towards fully funding such liabilities;

9. *Takes note* of the note by the Secretary-General transmitting to the General Assembly the letter dated 1 July 2005 from the Chairman of the Board of Auditors transmitting the report of the Board on implementation of its recommendations relating to the biennium 2002-2003;[2]

10. *Requests* the Secretary-General, in accordance with paragraph 6 of its resolution 59/264 A, to take the necessary measures to ensure that the editing and translation of the reports of the Board of Auditors are completed in a manner that would ensure that they are submitted to the General Assembly in accordance with the six-week rule and thereby enable Member States to have adequate time to consider the large volume of reports prior to the sixty-first session of the General Assembly;

11. *Requests* the Secretary-General and the executive heads of the funds and programmes of the United Nations to include in future reports on the implementation of the recommendations of the Board of Auditors information on the setting of time frames, the identification of office holders and priorities for the implementation of the recommendations of the Board;

12. *Emphasizes* that the implementation of the recommendations of the Board of Auditors is essential to ensuring efficient operations and effective internal controls, and decides to monitor closely these efforts.

United Nations A/C.5/60/L.7

General Assembly

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Sixtieth session
Fifth Committee
Agenda item 151
Financing of the United Nations Mission in the Sudan

Draft resolution submitted by the Chairman following informal consultations

Financing of the United Nations Mission in the Sudan

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Mission in the Sudan[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Recalling Security Council resolution 1590 (2005) of 24 March 2005, by which the Council established the United Nations Mission in the Sudan for an initial period of six months as from 24 March 2005, and the subsequent resolution 1627 (2005) of 23 September 2005, by which the Council extended the mandate of the Mission until 24 March 2006,

Recalling also its resolution 59/292 of 21 April 2005 on the financing of the Mission,

Reaffirming the general principles underlying the financing of United Nations peacekeeping operations, as stated in its resolutions 1874 (S-IV) of 27 June 1963, 3101 (XXVIII) of 11 December 1973 and 55/235 of 23 December 2000,

Mindful of the fact that it is essential to provide the Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. *Requests* the Secretary-General to entrust the Head of Mission with the task of formulating future budget proposals in full accordance with the provisions of General Assembly resolution 59/296 of 22 June 2005, as well as other relevant resolutions;

2. *Takes note* of the status of contributions to the United Nations Mission in the Sudan as at 30 September 2005, including the contributions outstanding in the

[1] A/60/190.
[2] A/60/428.

05-60552 (E) 161105

amount of 127.9 million United States dollars, representing some 26 per cent of the total assessed contributions, notes with concern that only sixty-six Member States have paid their assessed contributions in full, and urges all other Member States, in particular those in arrears, to ensure payment of their outstanding assessed contributions;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full, and urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Mission in full;

4. *Expresses concern* at the financial situation with regard to peacekeeping activities, in particular as regards the reimbursements to troop contributors that bear additional burdens owing to overdue payments by Member States of their assessments;

5. *Also expresses concern* at the delay experienced by the Secretary-General in deploying and providing adequate resources to some recent peacekeeping missions, in particular those in Africa;

6. *Emphasizes* that all future and existing peacekeeping missions shall be given equal and non-discriminatory treatment in respect of financial and administrative arrangements;

7. *Also emphasizes* that all peacekeeping missions shall be provided with adequate resources for the effective and efficient discharge of their respective mandates;

8. *Reiterates* its request to the Secretary-General to make the fullest possible use of facilities and equipment at the United Nations Logistics Base at Brindisi, Italy, in order to minimize the costs of procurement for the Mission;

9. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[2] subject to the provisions of the present resolution, and requests the Secretary-General to ensure their full implementation;

10. *Reaffirms* its resolution 59/296, and requests the Secretary-General to ensure the full implementation of its relevant provisions;

11. *Recognizes* that the activities on disarmament, demobilization and reintegration are in conformity with its resolution 59/296, and authorizes the Secretary-General to utilize the proposed resources for disarmament, demobilization and reintegration in conformity with the provisions of that resolution;

12. *Welcomes* the steps taken to ensure the coordination and collaboration of efforts with the agencies, funds and programmes, as spelled out in paragraph 120 of the report of the Secretary-General,[1] to implement a unified workplan including, inter alia, disarmament, demobilization and reintegration, and requests the Secretary-General to report to the General Assembly on further actions taken, as well as progress made, and to provide a clear description of respective roles and responsibilities in future budgets submissions, commencing with the 2006/2007 budget;

13. *Decides* to establish the 740 security posts requested in paragraphs 38 to 65 of the report of the Secretary-General, authorizes the Secretary-General, bearing

in mind paragraph 29 of the report of the Advisory Committee on Administrative and Budgetary Questions,[2] to utilize redeployment to meet the evolving security requirements in the Mission area, and requests him to report thereon in the context of the Mission budget proposals for 2006/2007;

14. *Welcomes* the review undertaken by the Mission on the proposed structure of the Mission and requests the Secretary-General, bearing in mind the relevant observations of the Advisory Committee on Administrative and Budgetary Questions, to further elaborate on management efficiencies achieved, as well as on the strengthened monitoring and accountability system in the context of a unified, area-based and decentralized organizational structure and to report thereon in future budgets submissions commencing with the 2006/2007 budget;

15. *Recalls* paragraph 4 of section XVII of its resolution 59/296, and in this context requests the Secretary-General to pursue, through collaboration between the United Nations peacekeeping operations in the region, opportunities for optimizing, where possible, the provision and management of support resources and service delivery, while ensuring the effective provision of such resources and service delivery of peacekeeping operations in the region, and to report thereon in the context of the respective 2006/2007 budgets;

16. *Welcomes* the use of the Entebbe installation to enhance the efficiency and responsiveness of its logistical support operations for peacekeeping missions in the region;

17. *Requests* the Secretary-General to take all necessary action to ensure that the Mission is administered with a maximum of efficiency and economy;

18. *Also requests* the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to recruit local staff for the Mission against General Service posts, commensurate with the requirements of the Mission;

Budget estimates for the period from 1 July 2004 to 30 June 2005

19. *Decides* to appropriate to the Special Account for the United Nations Mission in the Sudan the amount of 222,031,700 dollars for the period from 1 July 2004 to 30 June 2005 for the establishment of the Mission;

20. *Decides also* to approve the increase in the estimated staff assessment income for the period from 1 July 2004 to 30 June 2005 from 1,635,000 dollars to 2,313,100 dollars;

Budget estimates for the period from 1 July 2005 to 30 June 2006

21. *Decides further* to appropriate to the Special Account for the Mission the amount of 969,468,800 dollars for the maintenance of the Mission for the period from 1 July 2005 to 30 June 2006, inclusive of the amount of 315,997,200 dollars for the period from 1 July to 31 October 2005 previously authorized by the General Assembly under the terms of its resolution 59/292;

22. *Decides* to approve the increase in the estimated staff assessment income for the period from 1 July 2005 to 30 June 2006 from 2,955,600 dollars to 12,661,600 dollars;

Financing of the appropriation

23. *Decides also* to apply the amount of 57,469,600 dollars, representing the difference between the amount of 279,501,300 dollars already apportioned by the General Assembly for the period from 1 July 2004 to 30 June 2005 under the terms of its resolution 59/292 and the amount of 222,031,700 dollars indicated in paragraph 19 above, to the resources required for the period from 1 July 2005 to 30 June 2006;

24. *Decides further*, taking into account the amount of 315,997,200 dollars already apportioned by the General Assembly for the period from 1 July to 31 October 2005 under the terms of its resolution 59/292 and the amount of 57,469,600 indicated in paragraph 23 above, to apportion among Member States the additional amount of 355,679,000 dollars for the period from 1 November 2005 to 24 March 2006, in accordance with the levels updated in General Assembly resolution 58/256 of 23 December 2003, and taking into account the scale of assessments for 2005 and 2006, as set out in its resolution 58/1 B of 23 December 2003;

25. *Decides* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 24 above, their respective share in the Tax Equalization Fund of the amount of 5,792,000 dollars, representing the estimated additional staff assessment income approved for the Mission for the period from 1 November 2005 to 24 March 2006;

26. *Decides also* to apportion among Member States the additional amount of 240,323,000 dollars for the period from 25 March to 30 June 2006, in accordance with the scheme set out in paragraph 24 above, and taking into account the scale of assessments for 2006, as set out in its resolution 58/1 B, subject to a decision of the Security Council to extend the mandate of the Mission;

27. *Decides further* that, in accordance with the provisions of its resolution 973 (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 26 above, their respective share in the Tax Equalization Fund of the amount of 3,914,000 dollars, representing the estimated additional staff assessment income approved for the Mission for the period from 25 March to 30 June 2006;

28. *Emphasizes* that no peacekeeping mission shall be financed by borrowing funds from other active peacekeeping missions;

29. *Encourages* the Secretary-General to continue to take additional measures to ensure the safety and security of all personnel under the auspices of the United Nations participating in the Mission;

30. *Invites* voluntary contributions to the Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

31. *Decides* to keep under review during its sixtieth session the item entitled "Financing of the United Nations Mission in the Sudan".

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General Assembly

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Sixtieth session
Fifth Committee
Agenda item 140
Financing of the United Nations Organization Mission in the Democratic Republic of the Congo

Draft resolution submitted by the Vice-Chairman following informal consultations

Financing of the United Nations Organization Mission in the Democratic Republic of the Congo

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Organization Mission in the Democratic Republic of the Congo[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Recalling Security Council resolutions 1258 (1999) of 6 August 1999 and 1279 (1999) of 30 November 1999 regarding, respectively, the deployment to the Congo region of military liaison personnel and the establishment of the United Nations Organization Mission in the Democratic Republic of the Congo, and the subsequent resolutions by which the Council extended the mandate of the Mission, the latest of which was resolution 1635 (2005) of 28 October 2005,

Recalling also its resolution 54/260 A of 7 April 2000 on the financing of the Mission, and its subsequent resolutions thereon, the latest of which was resolution 59/285 B of 22 June 2005,

Reaffirming the general principles underlying the financing of United Nations peacekeeping operations, as stated in General Assembly resolutions 1874 (S-IV) of 27 June 1963, 3101 (XXVIII) of 11 December 1973 and 55/235 of 23 December 2000,

Noting with appreciation that voluntary contributions have been made to the Mission,

[1] A/59/657 and A/60/389.
[2] A/60/536.

05-61711 (E) 291105

Mindful of the fact that it is essential to provide the Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. *Requests* the Secretary-General to entrust the Head of the Mission with the task of formulating future budget proposals in full accordance with the provisions of General Assembly resolution 59/296 of 22 June 2005, as well as other relevant resolutions;

2. *Takes note* of the status of contributions to the United Nations Organization Mission in the Democratic Republic of the Congo as at 31 October 2005, including the contributions outstanding in the amount of 220.9 million United States dollars, representing some 7.8 per cent of the total assessed contributions, notes with concern that only forty Member States have paid their assessed contributions in full, and urges all other Member States, in particular those in arrears, to ensure payment of their outstanding assessed contributions;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full, and urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Mission in full;

4. *Expresses concern* at the financial situation with regard to peacekeeping activities, in particular as regards the reimbursements to troop contributors that bear additional burdens owing to overdue payments by Member States of their assessments;

5. *Also expresses concern* at the delay experienced by the Secretary-General in deploying and providing adequate resources to some recent peacekeeping missions, in particular those in Africa;

6. *Emphasizes* that all future and existing peacekeeping missions shall be given equal and non-discriminatory treatment in respect of financial and administrative arrangements;

7. *Also emphasizes* that all peacekeeping missions shall be provided with adequate resources for the effective and efficient discharge of their respective mandates;

8. *Expresses its deep concern* at the very high rate of attrition and related difficulties in recruitment, and requests the Secretary-General to intensify his ongoing efforts to rectify this situation, including through innovative approaches, and to ensure the expeditious filling of all vacant posts;

9. *Reiterates its request* to the Secretary-General to make the fullest possible use of facilities and equipment at the United Nations Logistics Base at Brindisi, Italy, in order to minimize the costs of procurement for the Mission;

10. *Welcomes* the establishment and development of the Entebbe logistical base as a regional hub for common use by missions in the region to enhance the efficiency and responsiveness of logistical support operations, and requests the Secretary-General to report to the General Assembly in the context of his overview report, to be submitted during the second part of its resumed sixty-first session, on economies and efficiencies realized through its utilization and on the increased effectiveness of regional support for peacekeeping operations;

11. *Also welcomes* the measures put in place in the Mission for the prevention and identification of and responses to instances of misconduct by its personnel, and encourages the Secretary-General to intensify his efforts to ensure compliance by all personnel with the zero-tolerance policy and procedures in accordance with the relevant General Assembly resolutions;

12. *Emphasizes* that the Special Representative of the Secretary-General should be responsible for the implementation of the policies of the Organization regarding personnel conduct, and requests the Secretary-General to ensure that the Special Representative remains fully engaged in all such matters;

13. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[2] subject to the provisions of the present resolution, and requests the Secretary-General to ensure their full implementation;

14. *Recalls* its previous requests for a review of the structure of the Mission, and, noting with concern that the review has not been completed, requests the Secretary-General to ensure that the review is finalized as a matter of urgency and that its conclusions and recommendations are reflected in the budget submission for the Mission for the 2006/07 period;

15. *Reaffirms* the critical role of the Mission, including in public information, in the preparation and conduct of the referendum and elections, and requests the Secretary-General, when preparing the budget proposals for 2006/07, to also take into account all previous relevant resolutions of the General Assembly and to ensure that resource requirements reflect any revisions in the mandate of the Mission that may arise due to developments in the post-election period, including all those personnel, support and operational components that are directly related to election activities;

16. *Stresses* the imperative nature of the successful conduct of electoral operations, and authorizes the full deployment of 507 additional personnel in support of the elections while making best use of existing staffing resources, bearing in mind the need to ensure that the deployment schedule responds to developments on the ground;

17. *Authorizes* the Secretary-General to utilize until 30 June 2006 general temporary assistance for the functions provided by the 395 individual contractors, and requests the Secretary-General to fully justify any proposed conversion of these 395 individual contractors in the context of the results of the comprehensive review to be included in the proposed budget for 2006/07;

18. *Requests* the Secretary-General to ensure the full implementation of the relevant provisions of its resolution 59/296;

19. *Also requests* the Secretary-General to take all necessary action to ensure that the Mission is administered with a maximum of efficiency and economy;

20. *Further requests* the Secretary-General to ensure that the Mission effectively utilizes the available rail and inland waterway transport modes where they are more reliable and cost-effective than air transportation and safe to use;

21. *Requests* the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to recruit local staff for the Mission against General Service posts, commensurate with the requirements of the Mission;

Financial performance report for the period from 1 July 2003 to 30 June 2004

22. *Takes note* of the report of the Secretary-General on the financial performance of the Mission for the period from 1 July 2003 to 30 June 2004;[3]

Budget estimates for the period from 1 July 2005 to 30 June 2006

23. *Decides* to appropriate to the Special Account for the United Nations Organization Mission in the Democratic Republic of the Congo the amount of 1,133,672,200 dollars for the maintenance of the Mission for the period from 1 July 2005 to 30 June 2006, inclusive of the amount of 383,187,800 dollars previously authorized by the General Assembly under the terms of its resolution 59/285 B for the period from 1 July to 31 October 2005, and in addition to the amount of 20,220,700 dollars already appropriated under the terms of the same resolution for the support account for peacekeeping operations and the United Nations Logistics Base for the period from 1 July 2005 to 30 June 2006;

Financing of the appropriation

24. *Decides also*, taking into account the amount of 350,000,000 dollars already apportioned under the terms of its resolution 59/285 B for the maintenance of the Mission for the period from 1 July to 31 October 2005, to apportion among Member States the additional amount of 783,672,200 dollars for the maintenance of the Mission for the period from 1 November 2005 to 30 June 2006, in accordance with the levels updated in General Assembly resolution 58/256 of 23 December 2003, and taking into account the scale of assessments for 2005 and 2006, as set out in its resolution 58/1 B of 23 December 2003;

25. *Decides further* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 24 above, their respective share in the Tax Equalization Fund of the amount of 15,664,375 dollars, representing the estimated additional staff assessment income approved for the Mission for the period from 1 November 2005 to 30 June 2006;

26. *Decides* that, for Member States that have fulfilled their financial obligations to the Mission, there shall be set off against their apportionment, as provided for in paragraph 24 above, their respective share of the unencumbered balance and other income in the amount of 32,836,900 dollars in respect of the financial period ended 30 June 2004, in accordance with the levels updated in its resolution 58/256, and taking into account the scale of assessments for 2004, as set out in its resolution 58/1 B;

27. *Decides also* that, for Member States that have not fulfilled their financial obligations to the Mission, there shall be set off against their outstanding obligations their respective share of the unencumbered balance and other income in

[3] A/59/657

the amount of 32,836,900 dollars in respect of the financial period ended 30 June 2004, in accordance with the scheme set out in paragraph 26 above;

28. *Decides further* that the increase of 466,700 dollars in the estimated staff assessment income in respect of the financial period ended 30 June 2004 shall be added to the credits from the amount of 32,836,900 dollars referred to in paragraphs 26 and 27 above;

29. *Emphasizes* that no peacekeeping mission shall be financed by borrowing funds from other active peacekeeping missions;

30. *Encourages* the Secretary-General to continue to take additional measures to ensure the safety and security of all personnel under the auspices of the United Nations participating in the Mission, bearing in mind paragraphs 5 and 6 of Security Council resolution 1502 (2003) of 26 August 2003;

31. *Invites* voluntary contributions to the Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

32. *Decides* to keep under review during its sixtieth session the item entitled "Financing of the United Nations Organization Mission in the Democratic Republic of the Congo".

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General Assembly

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Sixtieth session
Fifth Committee
Agenda item 123
Programme budget for the biennium 2004-2005

Draft resolution submitted by the Chairman following informal consultations

Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council: United Nations Office in Timor-Leste

The General Assembly,

Having considered the report of the Secretary-General on estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council,[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

1. *Takes note* of the report of the Secretary-General[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions;[2]

2. *Endorses* the conclusions and recommendations of the Advisory Committee contained in its report, subject to the provisions of the present resolution;

3. *Decides* to approve the position of Chief of Staff at the D-1 level;

4. *Requests* the Secretary-General to ensure appropriate coordination of gender mainstreaming activities;

5. *Also requests* the Secretary-General to make every effort to achieve savings on the operational costs taking into account the recommendations of the Advisory Committee;

6. *Approves* the budget for the United Nations Office in Timor-Leste in the amount of $21,939,900 net ($23,782,100 gross) for the period 21 May to 31 December 2005;

[1] A/60/425.
[2] A/60/7/Add.10.

05-62831 (E) 061205

7. *Notes* that requirements for the United Nations Office in Timor-Leste, after taking into account the utilization of savings of $6,301,700 under the United Nations Advance Mission in the Sudan, amount to $15,638,200 ($17,480,400 gross);

8. *Decides* to appropriate, under the procedures provided for in paragraph 11 of annex I to resolution 41/213 of 19 December 1986, an amount of $15,638,200 under section 3, Political affairs, of the programme budget for 2004-2005, for the United Nations Office in Timor-Leste;

9. *Also decides* to appropriate an amount of $1,842,200 under section 34, Staff assessment, to be offset by a corresponding amount under income section 1, Income from staff assessment, of the programme budget for 2004-2005.